

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Department of the Treasury
Internal Revenue Service

▶ Attach to your return.

2000
Attachment
Sequence No. 77

Name(s) shown on return

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:			
a	Worked at least 120 hours but fewer than 400 hours \$ × 25% (.25)	1a		
b	Worked at least 400 hours \$ × 40% (.40)	1b		
2	Current year credit. Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2		
3	Work opportunity credits from flow-through entities If you are a— a Shareholder b Partner c Beneficiary d Patron Then enter total of current year work opportunity credit(s) from— Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. Schedule K-1 (Form 1065), lines 12c, 12d, or 13 Schedule K-1 (Form 1041), line 14 Written statement from cooperative	3		
4	Total current year work opportunity credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	4		

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 40 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable lines of your return	5		
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 28 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39	6		
7	Add lines 5 and 6	7		
8a	Foreign tax credit	8a		
b	Credit for child and dependent care expenses (Form 2441, line 9)	8b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	8c		
d	Education credits (Form 8863, line 18)	8d		
e	Child tax credit (Form 1040, line 47)	8e		
f	Mortgage interest credit (Form 8396, line 11)	8f		
g	Adoption credit (Form 8839, line 14)	8g		
h	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8h		
i	Possessions tax credit (Form 5735, line 17 or 27)	8i		
j	Credit for fuel from a nonconventional source	8j		
k	Qualified electric vehicle credit (Form 8834, line 19)	8k		
l	Add lines 8a through 8k	8l		
9	Net income tax. Subtract line 8l from line 7	9		
10	Tentative minimum tax (see instructions)	10		
11	Net regular tax. Subtract line 8l from line 5. If zero or less, enter -0-	11		
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12		
13	Enter the greater of line 10 or line 12	13		
14	Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Work opportunity credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	15		